HEALTH AUTHORITY BUSINESS PLAN AND ANNUAL REPORT REQUIREMENTS

1998-99 TO 2000-01

December 1997

Alberta HEALTH

Acknowledgments

Representatives from several health authorities worked with Alberta Health to prepare the *Health Authority Business Plan and Annual Report Requirements*. The requirements are based on draft components of the *Ministry of Health Business Plan 1998-99 to 2000-01* to ensure links between the Ministry and health authority plans.

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Health Authority Business Plan and Annual Report Requirements

Table of Contents

1. Introduction

Vision
Our vision is ***healthy Albertans in a healthy Alberta.***

This vision statement relates directly to one of the Core Businesses of the Government of Alberta Business Plan, *PEOPLE,* a component of which is: ***"A healthy society and accessible health care".***

Source: Draft Ministry of Health Business Plan, 1998-99 to 2000-01

This document provides information on the components required from health authorities for 1998-99 to 2000-01 business plans and for 1997-98 and 1998-99 annual reports.

The business plan is an accountability document. It provides a statement of health authority responsibilities (core businesses) and results to be achieved (goals). It indicates how responsibilities will be carried out to achieve results (strategies), and how progress will be measured (performance measures). Once approved, the health authority business plan becomes an agreement between the Minister of Health and the health authority on what is to be accomplished and how it will be done.

Health authority business plans should be based on a broad definition of health, reflecting a determinants of health approach, which considers the influence of a range of factors on health status, as illustrated in the vision for Alberta's health system - *healthy Albertans in a healthy Alberta.* Business Plans should address the key strategic directions for the health system and should also be consistent with the ***Government's Commitment to Health:***

- *Albertans will have access to quality health care services when they need them.*
- *High standards will be set, results will be measured and monitored, and Albertans will receive regular reports about outcomes in health.*
- *Control of Alberta's health system will continue to be in the public sector, with leadership by the provincial government, management by health authorities, delivery by health care providers and accountability at every level.*
- *Albertans will be insured for medical and hospital services. Medically necessary health services will be available to all Albertans without user fees, extra billing or other barriers to reasonable access.*
- *A solid base of resources will be available to support Alberta's health system.. people, dollars, equipment, facilities, research and ongoing education.*
- *Alberta's health system will balance the need to provide quality care for those who are ill or injured with strategies to keep people healthy and well.*
- *Decisions about changes in Alberta's health system will be based on the best information available and will have a single objective: to improve health care and the health of Albertans.*
- *Albertans will be well informed and involved in decisions about their own health, their community's health care system, and directions for ongoing health reform in the province.*

Source: Draft Ministry of Health Business Plan, 1998-99 to 2000-01

Key Strategic Directions:

- ensure Albertans who are sick get the care they need
- maintain stability and prepare for the future
- improve accountability and results
- focus on long term health gains

Source: Draft Ministry of Health Business Plan, 1998-99 to 2000-01

Health authority business plans and annual reports are submitted to and approved by the Minister of Health in compliance with legislation as follows:

- Regional Health Authorities: *Government Accountability Act* and the *Regional Health Authorities Act*
- Provincial Mental Health Advisory Board: *Provincial Mental Health Board Regulation* authorized by the *Regional Health Authorities Act*
- Alberta Cancer Board: business plan submitted under the *Government Accountability Act;* annual report submitted in accordance with the *Alberta Cancer Programs Act.*

Health authorities are responsible for carrying out their business plans and explaining any variation between planned and actual performance. This is done formally in the annual report at the conclusion of the year. Performance during the year is monitored through on-going and ad hoc reporting processes, e.g., quarterly financial reports. In addition, information will be required routinely to keep the funding formula current for regional and province-wide services.

The annual report is an important source document for developing the next business plan. It informs Albertans about both achievements and priorities for improvement that should be addressed in the next business plan. Developing business plans and reporting on the results achieved are key to establishing processes for continuous improvements in health services. Information from health authority business plans and annual reports is used in the development of the Ministry business plan. Business plans and annual reports are public documents. The complete plan and annual report are to be available to the public on request.

2. The Link Between Ministry and Health Authority Business Plans and Annual Reports

The Minister of Health is accountable to the Legislature for the overall direction and operation of the health system in Alberta. The Ministry business plan provides the vision and strategic direction for the health system, goals and strategies that Alberta Health will implement, and key performance measures that will be reported to assess results achieved by the system. Information about performance, progress toward the goals and areas for improvement is provided in the Ministry of Health annual report.

The requirements provide a provincial framework for development of business plans by the Regional and Provincial Health Authorities. Shared goals link the strategies and operations of health authorities with the Ministry plan which sets strategic directions for the health system as a whole.

The requirements outlined in this document provide a provincial framework for development of business plans by the Regional and Provincial Health Authorities. The requirements are based on a draft of the 1998-99 to 2000-01 Ministry of Health business plan. Provincially required goals are established in this document for all health authorities. These shared goals link the strategies and operations of health authorities with the Ministry plan which sets strategic directions for the health system as a whole.

Subject to this Act and regulations, a Regional Health Authority
(a) shall
- (i) promote and protect the health of the population in the health region and work towards the prevention of disease and injury;
- (ii) assess on an ongoing basis the health needs of the health region;
- (iii) determine priorities in the provision of health services in the health region and allocate resources accordingly;
- (iv) ensure that reasonable access to quality health services is provided in and through the health region; and
- (v) promote the provision of health services in a manner that is responsive to the needs of individuals and communities and supports the integration of services and facilities in the health region.

Section 5, *Regional Health Authorities Act*

Annual Reports show the results achieved on each provincial and regional goal identified in the corresponding year's business plan.

Business Plan Submission

Draft Business Plan
with Assumptions and Risks
Due January 30, 1998
15 copies - including 1 copy unbound to Minister of Health

Final Business Plan
Due March 31, 1998
15 copies - including 1 copy unbound to Minister of Health

The development of business plans provides opportunities for health authorities to work with each other, their communities, community health councils, professional/technical committees and other stakeholders. Broad-based consultations and involvement help define health needs and identify priorities for health and health services. They also provide input on how those priorities can best be met.

Health authorities are responsible for the delivery of core health services as defined in *Core Health Services in Alberta,* (June 1994) and subsequent directives. Health authorities outline in their plans how core health services will be used to address health needs and priorities. They are responsible for choosing strategies that will achieve the shared goals set out by the Minister of Health and additional goals specific to the needs of the communities served.

Health authority annual reports show the results achieved on each provincial and regional goal identified in the corresponding year's business plan. Performance information is provided to allow for assessment of progress in implementing strategies and achieving goals. Information contained in annual reports and information from many other sources helps make decisions about directions for future plans.

The health authority business plan and annual report requirements outlined in this document will meet, in part, the reporting and accountability requirements for health authorities as accountable organizations under the *Government Accountability Act*. Other ad hoc and ongoing reporting activities are still necessary.

3. Submission, Review and Approval of Business Plans and Annual Reports

Business plans are to be concise documents of 15 to 20 pages. Detailed program and service plans, implementation plans and work plans are not required to be submitted. Health authorities may choose to release other documents that complement the business plan for a variety of audiences.

Draft business plans are to be submitted to the Minister of Health by **January 30, 1998**. Both draft and final business plans require approval by the health authority board prior to submission. The Minister reviews the draft business plans to ensure that plans address:

- all required components
- strategic directions established for the health system

- health status or system performance issues identified in annual reports and other documents or reports
- any directions from the Minister

Ongoing informal communication will occur between Alberta Health and health authority staff throughout the business planning process to facilitate the development and approval of business plans. Additional information may be requested by Alberta Health to clarify the plan and support the strategies, if required.

The Minister determines whether a draft business plan is acceptable as written or whether it requires further adjustment. Formal feedback on draft business plans is provided to health authority chairs by the Minister, along with any final requirements following release of the Ministry of Health business plan and tabling of the Government of Alberta budget. Health authorities can then proceed to finalize their plans.

Final business plans are to be submitted to the Minister of Health by **March 31, 1998**. Health authority budgets are approved with the business plans. Approved plans are tabled in the Legislative Assembly. A business plan that is not approved is returned to the health authority with a request for revisions and the date by which a revised plan is required.

Assumptions and Risks are to be provided to the Minister in a separate two to three page document with the draft business plan. Any changes to the assumptions and risks should be submitted with subsequent drafts. Assumptions and risks differ from opportunities and challenges, which consider key issues to be addressed over the next three years.

Assumptions provide the basis for development of the health authority business plan, e.g., anticipated service volumes, funding levels, salary negotiations. **Risks** identify the business plan's sensitivity to changes in key assumptions, e.g., items that may have been excluded from the business plan but could have a significant effect on revenue, operating expense or capital investment; goals that are dependent upon future agreements with other parties; potential impact if agreements are not obtained or are changed from what was anticipated. Risks involve a significant degree of uncertainty as to their occurrence. If the risks occur, however, they are expected to have financial consequences for the health authority.

Audited Financial Statements and Annual Reports

Audited Financial Statements 1997-98
Due June 30, 1998
Audited Financial Statements 1998-99
Due June 30, 1999
2 copies to Minister of Health

Annual Reports 1997-98
Due July 31, 1998
Annual Reports 1998-99
Due July 31, 1999
15 copies - including 1 copy unbound to Minister of Health

Audited financial statements are required under the Regulations to be submitted by **June 30** following the end of the fiscal year to which they relate. Timely submission is critical because the information is used in preparing the Ministry of Health annual report.

Annual reports are required under the Regulations to be submitted by **July 31** following the end of the fiscal year to which they relate. All performance measures and targets identified in the business plan are to be reported on in the annual report. The Minister of Health reviews annual reports to ensure all required components are included. Variations from plans and impacts on performance are assessed. Information from health authority annual reports is analyzed by the Ministry for use in the next planning cycle. The Minister of Health may provide specific direction to health authorities based on results reported in annual reports or through ad hoc or other routine reports.

Quarterly financial reports are to be prepared and submitted to Alberta Health within 60 days after the end of the first three quarters (June 30, September 30 and December 31) in accordance with the requirements set out in FD14 and subsequent directives. Audited financial statements are provided in place of a fourth quarter report.

4. Components of Health Authority Business Plans

Required Components of Health Authority Business Plans
- Statement of Accountability
- Vision
- Mission
- Opportunities and Challenges
- Core Businesses
- Goals
- Strategies
- Performance Measures, Targets and Key Indictors
- Capital Projects
- Financial Information

The requirements outlined in this document apply generally to both Regional and Provincial Health Authorities. More specific requirements may be identified by the Minister of Health for individual health authorities, for example, in relation to province-wide services or improvement areas. Some requirements may be adjusted to apply to the Alberta Cancer Board and the Provincial Mental Health Advisory Board.

Health authorities can develop any format useful to present their business plans, as long as the required components are included and easily identifiable. The business plan should be no longer than 15 - 20 pages.

Required components that must be included in all health authority business plans are described below.

Required Statement of Accountability

This business plan for the three years commencing April 1, 1998, was prepared under the Board's direction in accordance with the *Government Accountability Act, Regional Health Authorities Act* and directions provided by the Minister of Health. All material economic and fiscal implications known as at _____, 1998, have been considered in preparing the business plan.

The _____ Health Authority's priorities outlined in the business plan were developed in the context of the Ministry of Health's business and fiscal plans. We are committed to achieving the planned results laid out in this business plan.

Respectfully Submitted on Behalf of _____ Health Authority,

Signed by Health Authority Chair

Required Core Businesses

1. Assess health needs, determine health and health service priorities and allocate resources.
2. Ensure access to core health services

4.1 Statement of Accountability

- confirms the business plan was developed in accordance with appropriate legislative authority and government requirements
- signifies commitment of the health authority board to achieve the results indicated in the plan
- uses the wording specified in the margin

4.2 Vision

- consistent with and builds on the Ministry of Health vision: "Healthy Albertans in a Healthy Alberta"
- focuses on the future health of Albertans and health system

4.3 Mission

- clearly states the reasons why the health authority exists
- describes how the health of Albertans will be different as a result of the health authority's actions
- relates how the health authority will work to reach its vision and contribute to the vision for health in Alberta
- Ministry of Health mission is "to improve the health of Albertans and the quality of the health system." (Source: Draft Ministry of Health Business Plan, 1998-99 to 2000-01)

4.4 Opportunities and Challenges

- identify opportunities and issues facing the health authority that need to be considered when developing goals, strategies, measures and targets for business plans
- business plan opportunities and challenges should link with the challenges and future directions from the previous year's annual report
- the business plan should indicate how challenges will be managed or addressed and how opportunities will be used to advantage

4.5 Core Businesses

- brief statements of the health authority's responsibilities, which are based on Section 5 of the Regional Health Authorities Act and apply broadly to Provincial Health Authorities
- required core businesses are defined for all health authorities
- additional core businesses may be identified by health authorities

Required Goals

1.1 Community members are involved in identifying health needs, health and health service priorities, and ways to address priorities.

1.2 Service priorities and resource allocations are based on evidence of health needs and effectiveness.

2.1 Health services are appropriate, accessible and managed to achieve the best value.

2.2 Albertans have information to make decisions about their health and health services.

2.3 Health of the population improves.

Strategies describe actions to be used to achieve goals and to address identified needs, issues and areas for improvement.

4.6 Goals

- provide broad statements of desired results that are potentially attainable
- health authorities are required to include goals set for the health system by the Minister of Health
- additional goals may be identified by health authorities to address unique priorities and community needs specific to a region or provincial program

4.7 Strategies

- provide high-level descriptions of short and long term actions to be used by health authorities to accomplish goals and to address identified needs, issues and areas identified for improvement
- findings from community health needs assessments should be reflected in the strategies (reference: *Assessing Community Health Needs: A Guide for Regional Health Authorities*, Alberta Health, October 1995)
- all health authorities must develop strategies to achieve their goals, including general areas of strategy development such as:
  - ◊ collaborative initiatives with other regions, health providers or partners
  - ◊ major changes to core health services to meet identified challenges
  - ◊ implications of known capital approvals and changes
  - ◊ initiatives carried over from previous years
  - ◊ any changes to the roles and functions of community health councils
- regional health authorities must address the required areas of strategy development identified on the following page. These are generally to be implemented in the first 12 to 18 months of the health authority business plan and are directly linked to the Ministry of Health business plan
- required areas of strategy development for provincial health authorities may vary to reflect their specific areas of responsibility
- the year(s) the strategy is to be implemented should be identified
- required areas of strategy development are listed in the charts that follow

Core Business 1: Assess health needs, determine health and health service priorities, and allocate resources.

Goals	Required Areas of Strategy Development
1.1 Community members are involved in identifying health needs, health and health service priorities, and ways to address priorities.[1] Performance Measures: 1	• conduct community health needs assessments, including mental health needs, and incorporate findings in strategies and actions • identify any changes to the roles and functions of Community Health Councils
1.2 Service priorities and resource allocations are based on evidence of health needs and effectiveness.[2] Performance Measures: 2, 11 and 12	• ensure optimal workforce (e.g., recruitment and retention initiatives, staff development) • implement best practices in governance and management • develop or update 3 to 5 year program and service plan • implement continuous quality improvement strategies (e.g., accreditation, development of quality improvement plans), including those related to voluntary and private health service providers • establish priorities for and outline strategies to evaluate the cost, impact and results of health authority programs and services

[1] The term "health" is broadly defined, reflecting a determinants of health approach, which considers the influence of a range of factors on health status, including income, social status, education, employment, physical environment, etc. (Refer to Vision in Introduction)
[2] "Evidence" means: relevant, accurate and timely information and data, including findings from research and technology assessment.

Core Business 2: Ensure access to core health services.[3]

Goals	Required Areas of Strategy Development
2.1 Health services are appropriate, accessible and managed to achieve the best value.[4] Performance Measures: 3 and 13 Key Indicators: 1, 2, 3 and 4	• support implementation of the redesign of children's services in collaboration with Regional Children and Family Services Authorities • implement, communicate and report on concerns resolution policy • integrate community-based mental health services • implement *Protection for Persons in Care Act* • implement policy decisions arising from Long Term Care Review • deliver province-wide services (Calgary and Capital) • identify and implement innovations in service delivery, including integrated service delivery • establish priorities for and outline strategies to evaluate service quality and accessibility for individuals with specific needs for programs and services provided by the health authority
2.2 Albertans have information to make decisions about their health and health services Performance Measures: 4 and 5	• implement *Personal Directives Act* • implement *Freedom of Information and Protection of Privacy Act* • support Alberta Wellnet and other information technology initiatives
2.3 Health of the population improves. Performance Measures: 6, 7, 8, 9, 10, and 14 Key Indicators: 5	• address high priority health issues, including low birth weight babies, childhood immunization, injuries and any other high priority health issues identified in the region • update "Action For Health" (health promotion) plans and evaluate initiatives

[3] Core health services are defined in *Core Health Services in Alberta*, June 1994, and in subsequent directives. Budgets and expenditures on core health services are grouped in the following financial reporting categories: facility based inpatient acute; facility based emergency & outpatient; facility based continuing care; community & home based; diagnostic & therapeutic; and promotion, prevention & protection services.
[4] "Appropriate" means: based on consumer needs; consumers involved in decision making; consumer independence and self-reliance supported; consumer cultural values, dignity and privacy respected; quality standards and clinical practice guidelines met; positive health outcomes achieved. "Accessible" means: core services available within reasonable distance/travel time; service information and assistance available; timely service; service linked with other providers; consumer charges not a barrier. "Best value" means: desired results are achieved at the lowest possible cost.

4.8 Performance Measures, Targets and Key Indicators

Performance Measures provide information on progress in achieving goals and are used to set priorities, adjust strategies, improve performance and increase public understanding of how well the health system is performing.

- provide information about the achievement of goals, including indicators as well as more direct measures of change
- information from performance measures is used to set priorities, adjust strategies, improve performance and increase public understanding of how well the health system is performing
- measures included in the business plan are used in the annual report to report progress in achieving goals; current level of performance should be stated in the business plan
- additional measures may be developed by health authorities to address specific areas of performance
- at least one performance measure is required for each goal developed by a health authority
- some performance measures will be developed jointly by Alberta Health and health authorities over the course of the next year; health authorities may be asked to report results on these measures in their annual reports

Required Performance Measures

- relate primarily to RHAs and must be included in all RHA plans for comparability of performance across the province
- measures that are equally relevant for provincial health authorities must be included in their plans
- measures that apply to highly specialized or province-wide services provided by a few health authorities must be included in their business plans

Performance Measures Defined by Health Authorities

- health authorities are required to develop the specific measures and establish targets for these items

Targets specify the desired level of performance for a program or service and identify the desired direction for change.

Targets

- specify the desired level of performance for a program or service, and identify the desired direction for change, typically improvement over the current state (e.g., increase immunization rate for MMR at 24 months to 98%)
- provincial targets quantify the average level of achievement to be attained for Alberta, and each health authority is expected to contribute to this achievement, usually by setting targets for improvement

- health authorities are required to set regional targets for all performance measures, with the exception of those that are still under development
- relevant data/supporting information should be used to set reasonable and feasible regional targets in relation to current performance; Alberta Health may request additional supporting information to clarify the plan
- at least one regional target is required for each goal

Key Indicators are measures of important areas of health system activity which do not have numerical provincial targets to specify their desired level of performance, but are to be monitored, assessed and reported on annually.

Key Indicators

- are measures of important areas of health system activity which do not have numerical provincial targets identified
- key indicators are to be monitored, assessed and reported on annually
- information from key indicators is used to set priorities, adjust strategies and increase public understanding of how the health system is performing
- health authorities may determine their own targets for key indicators
- health authorities may identify additional key indicators

Required Performance Measures are listed in the charts that follow. "Planning Information" refers to data contained in *Information to Support Health Authority Business Plans and Annual Reports*.

1. Number and type of community consultations on health needs, priorities and programs.	
Description & Rationale	Health authorities are required to provide services in a manner that is responsive to individual and community needs. Consultations with the community, through various means, can result in decisions that are based on public input. This measure requires that these consultations be documented and reported.
Provincial Target	To be determined
Data & Method	Evidence consists of documents that describe the method (including the number of persons and groups involved) and results of public consultations on health and health service issues affecting the authority. Consultations on mental health services and issues are to be included beginning in 1998-99. Any of the following methods may be used: surveys of staff, clients, providers or the public; public feedback on specific issues; focus group research; public input at townhall meetings or public board meetings.
Annual Report	The Annual Report should report briefly on the number of persons and groups involved and the key results of these consultations.
Planning Information	No data provided by Alberta Health. Information may be provided on request, if available.

2. Community and home based expenditure as a percentage of total expenditure, relative to previous year.	
Description & Rationale	This measure shows how health system resources are distributed toward appropriate alternative methods of delivery. It indicates the extent to which health services are increasingly delivered in home and community settings.
Provincial Target	Increase in expenditure as a percentage of total expenditure, as compared with previous year (numeric target for this increase to be determined)
Data & Method	Definitions for community and home based expenditure are found in FD13. The measure to be reported is community and home based expenditure as a percentage of total expenditure.
Annual Report	This measure is to be reported as a trend over several years (from 1994/95). Report with Indicator 1.
Notes	The percentage for regional health authorities was 5.5% in 1996/97 compared to 5.4% in 1995/96; ACB was 8.4% compared to 7.7%, and PMHAB was 26.3% compared to 23.2%.Source: Alberta Health Annual Report 1996/97
Planning Information	Table C-1 Community and Home Based (C&HB) Expenditures as a Percentage of Total Expenditures (Thousands of Dollars).

3. Public survey ratings of access and quality, and reported failure to receive needed care.	
Description & Rationale	This measure consists of public views on broad issues such as accessibility and quality of care, and indicate how well the health system is providing service, overall. Changes in these views can indicate whether the system as a whole is improving in access and quality.
Provincial Target	Access: at least 80% rating access easy or very easy Quality: at least 90% rating quality of services received as excellent or good Failure: at most 3% reporting failure to receive needed care
Data & Method	Information is produced from the Alberta Health Survey, conducted annually (complete report, including methodology and results, is made public by Alberta Health.) Data are responses to the following survey questions: Access: "How easy or difficult is it for you to get the health care services you need when you need them? Would you say it is: very easy, easy, a bit difficult, very difficult" Quality: [asked only of those who reported receiving services in the past 12 months] "Overall, how would you rate the quality of care you personally have received in the past 12 months? Would you say it was: excellent, good, fair, poor" Failure: "Over the past 12 months, were you ever unable to obtain health care services when you needed them? Yes, No"
Annual Report	Annual trends and comparisons with the provincial average are to be reported.

Notes	Alberta Health Survey consists of a 10 minute telephone interview with 4,000 adult Albertans, selected randomly. Sample sizes within each health authority vary from 100 to over 600. Estimates from the smallest regions are accurate to within 10% or less, 19 times out of 20.
Planning Information	Access: Table G-3 Percent of Respondents Reporting Easy or Very Easy Access to Health Services by Region of Residence Quality: Table G-2 Percent of Respondents Reporting the Quality of Care Personally Received as Excellent or Good by Region of Residence Failure: Table G-4 Percent of Respondents Reporting They Were Unable to Receive Needed Care by Region of Residence

4. Percent of population who do not smoke.	
Description & Rationale	This measure is the percent of the population age 12 or over that does not smoke. The decision to begin smoking and the ability to quit smoking depend partly on relevant information and support for personal health decisions.
Provincial Target	At least 75% of the population age 12 and over do not smoke.
Data & Method	Results from the Alberta Population Health Survey (conducted by Statistics Canada) will provide estimates for each regional health authority.
Annual Report	To be reported in the Annual Report, along with provincial comparisons.
Notes	Data available by early 1998.
Planning Information	Table B-13 Percent of Population Who Do Not Smoke by Region of Residence

5. Self-rated knowledge of health services available to you.	
Description & Rationale	This measure consists of public self-assessment of their knowledge of health services and the health system. Changes in self-ratings can indicate how well the public are informed of services available to them.
Provincial Target	At least 75% rate their knowledge of available services good or excellent.
Data & Method	Information is produced from the Alberta Health Survey, conducted annually. Data are responses to the following question: "In general, how would you rate your knowledge of which health services are available to you? Excellent, good, fair or poor"
Annual Report	Annual trends and comparisons with provincial average are to be reported.
Notes	Data from related survey questions are also provided for context, including: need for more information, knowledge of where to get emergency services, and general knowledge of the health system.
Planning Information	Table G-5 Respondents Self-Rated Knowledge of How to Access the Health System by Region of Residence

6. Population health measures: trends and comparison with best region and provincial performance

Description & Rationale	The following measures are included: self-reported health status, infant mortality, percent low birthweight newborns, and potential years of life lost (PYLL) A small set of measures is required rather than a single measure to measure the health of the population.
Provincial Target	Self-reported health: at least 75% (age 18-64) and 50% (age 65 and over) report excellent or very good health Low birthweight: at most 5.5% of live births Infant mortality: at most 6.0 per 1,000 PYLL: to be determined Health authorities are expected to set their own improvement targets consistent with these provincial targets.
Data & Method	Self-reported health: Data are from the Alberta Health Survey, and are responses to the question: "In general, compared with other persons your age, would you say your health is: excellent, very good, good, fair, poor?" Low birthweight: Live births with birthweight under 2500 grams, as a percent of the total live births. Health authority is determined by the mother's residence, not by the place of birth. Data are from Alberta Vital Statistics. Infant mortality: Number of infants (under 1 year old) who die within the calendar year (multiplied by 1,000), divided by the number of live births during that same year. Health authority determined by place of residence. Data are from Alberta Vital Statistics. Potential years life lost (PYLL): For all deaths at age less than 75, PYLL is the sum of the difference, in years, between 75 and the age at death. PYLL is expressed as a ratio of total years lost per 100,000 population, for males and females separately. Data are from Alberta Vital Statistics.
Annual Report	Trends and comparisons with provincial averages are to be reported.
Notes	For some measures, several years of data must be combined in order to produce sufficiently reliable information for smaller populations.
Planning Information	Self-Reported Health Table G-1 Percent of Respondents Reporting Their Health to be Excellent or Very Good by Region of Residence Low Birthweight Table B-3 Total Live Births, Low Birth Weight Births, Low Birth Weight Births as a Percentage of Total Live Births by Region of Residence Infant Mortality Table B-2 Total Live Births, Infant Deaths and Infant Mortality per 1,000 Live Births by Region of Residence PYLL Table B-4 Potential Years of Life Lost per 1,000 Population by Sex and Region of Residence

7. Age standardized mortality rates per 100,000 population for selected causes of death: heart disease, stroke, cancer and injury (including suicide, homicide and accidents).	
Description & Rationale	Standardized mortality rates (SMRs) are rates of death standardized for age and gender. They are the rates that would occur if each region had the same population structure (by age and gender) and their own rate of death for each major cause. Standardization allows comparisons among regions. Lower rates indicate improvement in the prevention, detection, and treatment of these major causes of death.
Provincial Target	45 per 100,000 for deaths due to injury (including suicide, homicide and accident). Provincial targets for cancer, heart disease and stroke are to be determined
Data & Method	Rates are calculated from death statistics reported by Alberta Vital Statistics, and population estimates based on projections from the Canada Census developed by Alberta Treasury. Results are calculated and provided by Alberta Health.
Annual Report	Trends are to be reported in the Annual Report, along with provincial averages for comparison.
Planning Information	Table B-5a Number of Deaths for Selected Causes, by Sex and Region of Residence Table B-5b Age Standardized Mortality Rates per 100,000 Population for Selected Causes, by Sex and Region of Residence

8. Communicable disease rates, e.g., tuberculosis, STDs, food and water borne diseases.	
Description & Rationale	This measure selects from the list of notifiable diseases specific diseases that represent programs in childhood immunization, food and water quality, sexually transmitted diseases, and tuberculosis.
Provincial Target	Targets (1999) have been set at no more than the following number of cases per 100,000: E.Coli Colitis: 4.0 Pertussis: 18.0 Tuberculosis: 4.5
Data & Method	Notifiable diseases are reported to the Provincial Health Officer, who provides an annual summary (calendar year) of new cases in March of each year. Rates will be calculated based upon population estimates from the AHCIP registration file.
Annual Report	Both the number of new cases and the calculated rate per 100,000 population are to be reported in the Annual Report. The provincial rate and the provincial target should be reported for comparison.
Planning Information	Table B-6 Incident Cases and Incidence of Selected Notifiable Food and Waterborne Diseases per 100,000 Population by Region of Residence Table B-7 Incident Cases and Incidence of Selected Communicable Diseases per 100,000 Population by Region of Residence

9. Cervical and breast cancer screening rates in comparison with relevant incidence/mortality rates.	
Description & Rationale	A PAP test (for cervical cancer) is recommended every 3 years for women age 15 and over. The PAP test is a highly efficient and effective test for pre-cancerous cells; detection and appropriate treatment can prevent all cervical cancer deaths. Mammography (for breast cancer) is recommended every 2 years for women age 50 and over.
Provincial Target	75% of women age 50 and over to have mammography screen for breast cancer every two years. 0 deaths due to cervical cancer
Data & Method	The Alberta Population Health Survey (1996/97) will provide regional estimates for cervical and breast cancer screening rates. Data will be available early in 1998. Number of deaths due to cervical cancer are those reported by Alberta Vital Statistics.
Annual Report	Cervical and breast cancer screening rates, and the number of cervical cancer deaths, are to be reported in the Annual Report.
Notes	The feasibility of calculating screening rates directly from administrative files is being examined.
Planning Information	Table B-14 Self-reported Cervical and Breast Cancer Screening Rates by Region of Residence Table B-5 c Number of Cervical Cancer Deaths per 100,000 Population by Region of Residence

10. Childhood immunization coverage rates at age two.	
Description & Rationale	This measure is the percent of the population of 2 year olds who have been appropriately immunized, according to Alberta standard: At 12 months: 3 doses DPT (diphtheria, pertussis, tetanus), 3 doses PRPT (Hib - haemophilus influenza type b), 2 doses IPV (polio) At 24 months: 1 dose of MMR (measles, mumps, rubella), a 4th dose of DPT, PRPT (Hib) and IPV
Provincial Target	At least 95% of 2 year olds immunized to standard. (National target is 98%)
Data & Method	Immunization rates are calculated for the calendar year. Rates are based upon immunization statistics, and population estimates derived from Alberta Vital Statistics (births and deaths).
Annual Report	Coverage rates are to be reported for DPT, PRPT (Hib), IPV and MMR. The provincial coverage rate should be reported for comparison.
Planning Information	Table B-11 Number of Immunizations and Coverage Rates for Selected Diseases - Using Proportion of Population Reaching One Year of Age by Region of Service. Table B-12 Number of Immunizations and Coverage Rates for Selected Diseases - Using Proportion of Population Reaching Two Years of Age by Region of Service.

Defined by Health Authorities

11. Evidence that population health needs are assessed.	
Description & Rationale	A health needs assessment consists of gathering existing and new information that describes the health and the health needs of the population, including mental health needs. The assessment is conducted to provide facts on which decisions about programs, services, and resource allocation can be based. It is a basic planning resource.
Regional Target	To be determined by each health authority.
Data & Method	Evidence consists of a report documenting the method and findings of the assessment of population health needs, including detailed documentation of new information developed as part of the assessment.
Annual Report	Quote key findings from the health needs assessment report.
Planning Information	No data provided by Alberta Health. Information may be provided on request, if available.

12. Evaluations of health impact, cost efficiency and client satisfaction with services and programs of particular focus for the health authority.	
Description & Rationale	This measure requires that an evaluation is to be conducted, on a program or service selected by the health authority, to determine unit costs, health outcomes, and client satisfaction for programs and services provided by the health authority. Information from the evaluation is to support better decisions and continuous improvement in the delivery of health services requires specific information relating the costs, health outcomes, and client satisfaction for the programs and services.
Regional Target	To be determined by each health authority
Data & Method	Evidence consists of a written report of the evaluation, including a description of the method and results, and a discussion of the findings.
Annual Report	Key results should be incorporated into the Annual Report
Notes	Smaller adjoining regions may wish to work together on an evaluation of a program or service of mutual interest. Health authorities are encouraged to advise each other of their research plans, to facilitate collaboration and avoid unnecessary duplication.
Planning Information	No data provided by Alberta Health. Information may be provided on request, if available.

13. Service quality and access ratings by selected populations with specific needs and targeted for improvement by the health authority, e.g., ratings by aboriginals, seniors, individuals with disabilities.	
Description & Rationale	This measure requires that an evaluation be conducted to obtain feedback from a subset of the population. The population for study should be chosen by the health authority because of some special concerns about access or quality of service.
Regional Target	To be determined by each health authority
Data & Method	Evidence consists of a written report of the evaluation conducted by the health authority, including a description of method, the results, and a discussion of findings.
Annual Report	The key results are to be reported in the Annual Report. Results on this measure should be presented along with the more general public ratings of quality and access (Measure 3).
Notes	Smaller, adjoining regions may find it practical to work together on a research project of mutual concern. Health authorities are encouraged to advise each other of their research plans, to facilitate collaboration and avoid unnecessary duplication.
Planning Information	No data provided by Alberta Health. Information may be provided on request, if available.

14. Changes in health status of selected populations identified by the health authority.	
Description & Rationale	This measure requires that the health needs and health status of selected populations, identified by the health authority through a needs assessment or other means, be evaluated to show whether improved health outcomes are being achieved.
Regional Target	To be determined by each health authority
Data & Method	Evidence consists of a written report of the evaluation conducted by the health authority, including description of method, the results, and a discussion of the findings.
Annual Report	Key results are to be reported in the Annual Report.
Notes	Smaller adjoining regions may find it practical to work together on a project of mutual concern. Health authorities are encouraged to advise each other of their projects, to facilitate collaboration and avoid unnecessary duplication.
Planning Information	No data provided by Alberta Health. Information may be provided on request, if available.

1. Home care clients and direct service hours by type of care per 1,000 population by age category.	
Description & Rationale	This indicator reports on the provision of health services in the home, in three care categories: short term, long term, and palliative care. The health system continues to find ways to deliver needed health services in community and home settings (see Measure 2), in order to achieve best value.
Data & Method	Data are provided by Alberta Health from the Home Care Information System, using standard reports. Rates per 1,000 population for different age categories are based upon the Alberta Health Care Insurance Plan registration file.
Annual Report	Results, showing annual trends, are to be included in the Annual Report, along with provincial comparisons. Results should be presented along with Measure 2 and Indicators 2 and 3 to show how these program areas together meet health service needs.
Planning Information	Clients: Table D-1 Number of Home Care Clients and Clients per 1,000 Population by Age Category and Region of Service Table D-2 Number of Short Term Home Care Clients and Clients per 1,000 Population by Age Category and Region of Service Table D-3 Number of Long Term Home Care Clients and Clients per 1,000 Population by Age Category and Region of Service Table D-4 Number of Palliative Home Care Clients and Clients per 1,000 Population by Age Category and Region of Service Direct Service Hours: Table D-6 Number of Home Care Direct Service Hours and Hours per 1,000 Population by Age Category and Region of Service Table D-7 Number of Short Term Home Care Direct Service Hours and Hours per 1,000 Population by Age Category and Region of Service Table D-8 Number of Long Term Home Care Direct Service Hours and Hours per 1,000 Population by Age Category and Region of Service Table D-9 Number of Palliative Home Care Direct Service Hours and Hours per 1,000 Population by Age Category and Region of Service

2. Acute care average length of stay and number of separations per 1,000 population for region residents and for all others.	
Description & Rationale	This indicator shows the acute care hospitalization average length of stay (ALOS) and shows changes over time in the number of hospital separations in the region. Lower ALOS indicates more efficient use of acute care facilities, which may be due in part to improved availability of alternatives to facility based care in the region.
Data & Method	Data for acute care separations and total days stay are obtained from Health Records for in-patient activity. Population estimates are from AHCIP registration file. Average length of stay is calculated for all separations with total days stay less than one year; acute care patients with longer stays are excluded. Data are provided by Alberta Health, through CIHI.
Annual Report	Annual trends for ALOS are to be reported in the Annual Report, along with provincial averages for comparison. Trends in hospital separations are to be reported both as counts and as percent change from the previous year.
Planning Information	Table F-2a Number of Separations and Separations per 1,000 Population by Age Category and Region of Residence Table F-2b Number of Total Days Stay and Total Days Stay per 1,000 Population by Age Category and Region of Residence Table F-3 Average Length of Stay in Days by Age Category and Region of Residence Table F-4a Number of Separations, Total Days Stay and Average Length of Stay by Region of Residence Table F-4b Percentage of Separations and Total Days Stay by Region of Residence Table F-5a Number of Separations, Total Days Stay and Average Length of Stay by Region of Service Table F-5b Percentage of Separations and Total Days Stay by Region of Service

3. Long term care residents per 1,000 population age 65 and over, and 75 and over.	
Description & Rationale	This indicator shows the proportion of the population age 65 and older who are cared for in long-term care facilities. Lower numbers may indicate that alternative methods of care delivery are successful in enabling Alberta seniors to live independently in their own homes. Age categories are 65 and older, and 75 and older.
Data & Method	The number of long term care facility residents is determined annually through the resident classification system (RCS). Population estimates are from the AHCIP registration file.
Annual Report	Annual trends are to be reported in the Annual Report, along with the provincial average for comparison.
Planning Information	Table E-1 Number of Long Term Care Residents and Residents per 1,000 Population by Age Category and Region of Service

4. Waiting times for cardiac surgery within acceptable standards, based on clinical evidence and in relation to need and levels of service use.	
Description & Rationale	This measure shows the percent of persons waiting for cardiac surgery who obtain surgery within acceptable standards, in three priority categories: urgent in-patient (5-7 days), urgent out-patients (2-3 weeks), and planned out-patient (up to 3 months).
Data & Method	To be determined
Annual Report	To be determined
Planning Information	No data available from Alberta Health.

5. Life expectancy	
Description & Rationale	Life expectancy is a widely recognized indicator that a population is healthy, has adequate access to health care, has healthy diets, and is protected for the effects of environmental, workplace, or other hazards that would shorten life. Life expectancy is an estimate of the average number of years that a person born in that year is expected to live, based on current mortality statistics.
Data & Method	Life expectancy is calculated using the method recommended by Chevalier et al (CIHI, 1995). Five year averages are calculated and data from smaller adjoining regions will be aggregated in order to provide sufficiently reliable estimates.
Annual Report	To be reported along with provincial average for comparison.
Planning Information	Table B-1 Life Expectancy at Birth and Age 65 by Region of Residence (Updated life expectancy estimates will be provided by January 31, 1998)

Performance Measures and Key Indicators Under Development

- Community Health Council assessments of their roles and impacts
- Hospital-acquired rates of infection
- Percent surgery performed as day surgery
- Hospitalization for selected ambulatory care sensitive conditions
- Rates for selected surgical procedures
- Cardiac surgery rates

4.9 Capital and Capital Upgrade Projects

Approved projects should be identified in the financial plan.

Proposed projects are included only as information in the narrative of the financial section to assist in reviewing and understanding the plan; a separate approval process for proposed projects is outlined in the Capital Planning Manual.

Approved Projects

- funds provided by Alberta Public Works Supply and Services (APWSS) may relate to items of capital nature such as buildings, or for operating expenses such as repairs
- should be identified in the financial plan along with associated operating costs if applicable and any allocations/reallocations needed from existing grants for operations
- the source of funds (e.g., APWSS), a description of how the operating costs will be accommodated within existing funds, and the impact on operations (e.g., increased bed capacity) should be explained in the narrative of the financial section
- any changes to service delivery strategies should be noted in the strategies section of the business plan

Proposed Projects

- are included only as information to assist in reviewing and understanding the plan; the approval process for proposed projects is outlined in the Capital Planning Manual
- proposed projects should be identified only in the narrative of the financial section
- only projects deemed to be urgent priorities should be proposed
- a brief description of the project, an order-of-magnitude estimate of capital costs, and a description of associated operating costs and how these costs will be managed within existing funds should be included
- proposed projects approved during the year can be incorporated into the financial plan at that time

4.10 Financial Information

Purpose

- to communicate the anticipated effects on the financial health of a health authority in carrying out the proposed business plan strategies within available resources

Financial Plan, at a minimum, includes:

- Statement of Operations
- Statement of Changes in Financial Position
- Capital Equipment Plan
- Summary of Debt Level

Financial Plan

- must be included in the business plan
- at a minimum, must include:
  - ◊ Statement of Operations with explanation of changes appropriately cross referenced to the narrative;

- ◊ Statement of Changes in Financial Position;
- ◊ Capital Equipment Plan; and
- ◊ Summary of Debt Level

- provides 1996-1997 actual, 1997-1998 forecast, and budget information by classification for 1998-1999 and 1999-2000
- does not exceed six pages
- additional information may be submitted separately to augment the financial plan, including reconciliation of Alberta Health and other government contributions, list of approved APWSS projects, etc.
- Statement of Operations and Statement of Changes in Financial Position templates included as Appendix I and II are expected to mirror the year-end requirement under proposed Financial Directive 15
- a working group is currently examining implications of "Defer and Match" method of financial reporting

Format

- use the "Defer and Match" method, without fund accounting, for reporting financial information; accordingly, the 1996-1997 actual figures must be restated to reflect this change
- use the most recent information on contributions received or anticipated from the province
- use current rates for Ministry of Health approved fees and charges
- include only 50% of Out-of-Country Surcharge revenue in fees and charges
- include funding expected from the Lottery Fund in Other Government Contributions and highlight this in the explanation

Statement of Operations

- use the Statement of Operations template provided in Appendix I
- for budgeting purposes, there is no requirement at present to allocate year end changes in pension liability to expense categories

Statement of Changes in Financial Position

- use the Statement of Changes in Financial Position template provided in Appendix II

Explanation of Changes

- 1996-97 actual, 1997-98 forecast and 1998-1999 and 1999-2000 budget should be used as a context to provide value added information for assessment of the plan

- explanation of changes in specific revenue and expense categories should be linked to the strategies identified in the narrative, where appropriate

Deficit, Surplus and Appropriations to Internally Restricted Funds

- funding of any accumulated deficit is the responsibility of the health authority; therefore, the financial plan should indicate measures taken or proposed to eliminate the accumulated operating deficit
- "accumulated deficit" is defined as a negative amount when summing unrestricted net assets and internally restricted net assets at the end of the fiscal year
- "accumulated surplus" is defined as a positive amount when summing unrestricted net assets and internally restricted net assets at the end of the fiscal year
- amounts cannot be appropriated from the annual financial results and designated as internally restricted where an accumulated deficit exists or where such an appropriation will result in an accumulated deficit
- an internally restricted amount cannot coexist with an accumulated deficit

Capital Equipment

- the Capital Equipment Plan template provided in Appendix III will be mandatory in the next business plan (1999-2002) and should be used now if the information is available; if the information is not currently available, identify the process that will be used to obtain this for the next business plan
- an important business planning consideration for health authorities is to identify capital equipment needed to deliver programs and services and allocate sufficient funds from available resources in a fiscal year to address capital equipment requirements
- health authorities may also wish to finance capital equipment acquisitions from short and long-term borrowings including capital leases, within their borrowing by-laws
- the capital equipment template was designed to assist health authorities summarize their capital equipment needs, and how these will be funded;
- the first half of the template provides a summary of the consumption of capital equipment on a historical cost basis, while the second half provides the planned replacement of capital equipment, the funding available to support these acquisitions, surplus or shortfall in funding and how any shortfall will be financed

Summary of Debt Level

- a health authority shall not exceed its debt limit indicated in its borrowing by-laws
- indicate new debt planned during the plan period
- indicate how the health authority will eliminate its total debt and the time frame for elimination
- "total debt" is defined as the sum of bank indebtedness plus the amount of long-term debt and capital lease obligations at the end of the plan period

5. Health Authority Annual Reports

The health authority annual report is an accountability document submitted to the Minister of Health, and available to the public. It highlights the accomplishments, progress and results achieved over the year and explains any variation between planned performance and actual performance. The annual report is based on the health authority business plan for the first fiscal year of the three-year planning cycle; for example, the health authority annual report for 1997-98 is based on the health authority business plan for 1997-98 to 1999-2000.

Reporting results achieved is an important part of the accountability cycle. The annual report also points to areas of strong performance and those needing improvement. The areas requiring improvement identify priorities to be addressed in subsequent business plans. The following elements are to be included in health authority annual reports for 1997-98 and 1998-99:

Elements of Health Authority Annual Reports

- Letter of Accountability
- Broad Governance
- Organizational and Advisory Structure
- Major Initiatives/Accomplishments
- Contextual Information for Results Achieved
- Progress in Implementing Strategies
- Results Report
- Challenges and Future Directions
- Report on Capital Projects
- Financial Summary

5.1 Letter of Accountability from the Health Authority Chair

- confirms the annual report was developed in accordance with appropriate legislative authority and government requirements
- must be incorporated into the report, using the wording specified

Required Letter of Accountability

We have the honour to present the annual report for the _____ Health Authority, for the fiscal year ended March 31, ____.

This annual report was prepared under the Board's direction, in accordance with the *Government Accountability Act, Regional Health Authorities Act* and directions provided by the Minister of Health. All material economic and fiscal implications known as at July 31, ___ have been considered in preparing the annual report.

Respectfully Submitted on Behalf of
_____ Health Authority,

Signed by Health Authority Chair

5.2 Board Governance

- briefly describes the primary roles and responsibilities of the Board
- describes the important activities and decisions of the Board in relation to these primary roles and responsibilities during the year
- describes how the Board assures itself that funds are allocated appropriately and that effective systems of control are maintained

- describes the relationship between the Board and senior management

5.3 Organizational and Advisory Structure

- describes the current organizational structure
- identifies changes to the organizational and advisory structure described in the business plan
- includes an overview of the Community Health Councils: dates established, mandate, accomplishments
- includes telephone number, address or e-mail by which the public can contact the health authority board and management

5.4 Major Initiatives/Accomplishments

- briefly highlights and summarizes major initiatives and accomplishments in the implementation of the business plan over the last year

5.5 Contextual Information for Results Achieved

- provides an explanation of the geographical, social and economic environment in which results were achieved
- includes, but is not limited to, pertinent findings from community needs assessments and information about factors affecting the health of the population of the region
- may include health status indicators such as life expectancy and information on health determinants such as education levels or poverty

5.6 Progress in Implementing Strategies

- lists all the goals and strategies from the health authority business plan, and indicates, in narrative form, progress in implementing the strategies
- where appropriate, this should be linked with relevant performance measures and results

5.7 Results Report

- includes information about the performance measures identified by the health authority in the business plan for each goal along with supporting information to help explain the results
- indicates areas of achievement in relation to targets, where results are satisfactory or exceed expectations for each goal, and areas for improvements to be addressed in the next plan

- provides an explanation for differences between achievements and targets established for business plan goals
- includes information about key indicators and relates these results to achievements, reports on progress, challenges and future directions as appropriate
- compares regional results with provincial results and provides explanation of variances
- results should be linked to narrative on the implementation of strategies, and to the contextual information for explanation of key results
- information sources should be clearly described

5.8 Challenges and Future Directions

- identifies areas to be addressed in the next planning cycle
- derive from facts already presented in the report; for example, as contextual information, progress on strategies, or results

5.9 Report on Capital Projects

- describes capital projects completed and/or in progress during the year
- includes the value of the project and the completion date

5.10 Financial Summary

- includes audited financial statement
- is consistent with the financial directive sent out for that fiscal year
- includes budgeted and actual expenditures
- provides an explanation of significant variances where they occur, according to the following criteria:
  - ◊ per line item variance of $5 million or more
  - ◊ explanation of variances below $100,000 is not required
  - ◊ per line item variances of 10% or greater and $100,000 or more, where the budgeted amount accounts for 1% or more of the total budgeted Alberta Health contribution
  - ◊ significant variances should be cross-referenced to the relevant information about results and/or progress in implementing strategies
  - ◊ significant changes from the previous year should be cross-referenced to relevant reports of results and/or implementation of strategies

HEALTH AUTHORITY BUSINESS PLAN

1998-99 HEALTH AUTHORITY BUDGET ESTIMATES
(thousands of dollars)

FINANCIAL PLAN TEMPLATE-1
REGION :
SECTION A - STATEMENT OF OPERATIONS

	1996-97 ACTUAL $	1997-98 FORECAST $	1998-99 BUDGET $	1999-2000 BUDGET $	NOTE REFERENCE TO EXPLAIN CHANGES
REVENUES					
Alberta Health Contributions	X	X	X	X	
Other Government Contributions	X	X	X	X	
Fees and Charges	X	X	X	X	
Net Ancillary Operations	X	X	X	X	
Donations	X	X	X	X	
Investment and Other Revenue	X	X	X	X	
Amortization of External Capital Contributions	X	X	X	X	
TOTAL REVENUES	0	0	0	0	
EXPENSES					
Facility Based Inpatient Acute Services	X	X	X	X	
Facility Based Emergency and Outpatient Services	X	X	X	X	
Facility Based Continuing Care Services	X	X	X	X	
Community & Home Based Services	X	X	X	X	
Diagnostic & Therapeutic Services	X	X	X	X	
Promotion, Prevention and Protection Services	X	X	X	X	
Research & Education	X	X	X	X	
Administration	X	X	X	X	
Support Services	X	X	X	X	
Amortization of Facilities and Improvements	X	X	X	X	
Capital Asset Write Downs	X	X	X	X	
TOTAL EXPENSES	0	0	0	0	
Excess(deficiency) of revenues over expenses before pension adjustment	0	0	0	0	
Pension adjustment	X				
Excess(deficiency) of revenues over expenses	0	0	0	0	
Deduct: Internally Restricted	X	X	X	X	
Invested In Capital Assets	X	X	X	X	
	0	0	0	0	
Net Assets at beginning of year:					
Accumulated Operating Excess(deficiency) of Revenues over Expenses	X	X	X	X	
Internally Restricted	X	X	X	X	
Invested In Capital Assets	X	X	X	X	
Net Assets, end of year	0	0	0	0	

X Indicates Information required if applicable

HEALTH AUTHORITY BUSINESS PLAN

STATEMENT OF CHANGES IN FINANCIAL POSITION

FINANCIAL PLAN TEMPLATE- II

(thousands of dollars)

REGION :

SECTION B - STATEMENT OF CHANGES IN FINANCIAL POSITION

	1996-97 ACTUAL $	1997-98 FORECAST $	1998-99 BUDGET $	1999-2000 BUDGET $
Cash generated from (used by):				
Operating activities				
Excess(deficiency) of revenues over expenses	x	x	x	x
Item not involving cash:				
Increase(decrease) in unfunded pension obligation	x	x	x	x
Amortization of capital assets - internally funded	x	x	x	x
Amortization of capital assets - externally funded	x	x	x	x
Amortization of external capital contributions	x	x	x	x
	0	0	0	0
Changes in non-cash working capital:				
Accounts receivable	x	x	x	x
Inventories	x	x	x	x
Prepaid expenses	x	x	x	x
Accounts payable and accruals	x	x	x	x
Accrued vacation pay	x	x	x	x
Deferred contributions	x	x	x	x
	0	0	0	0
Investing activities:				
Purchase of long-term investments	x	x	x	x
Purchase of capital assets:				
Internally funded	x	x	x	x
Externally funded	x	x	x	x
Proceeds on sale of long-term investments	x	x	x	x
	0	0	0	0
Financing activities:				
Capital contributions received	x	x	x	x
Endowment contributions received	x	x	x	x
Principal payment on long-term debt	x	x	x	x
	0	0	0	0
Increase(decrease) in cash and short-term investments	0	0	0	0
Cash and short-term investments net of bank indebtedness, beginning of year	x	x	x	x
Cash and short-term investments net of bank indebtedness, end of year	0	0	0	0
Non-current cash and investments at end of year	x	x	x	x
Total cash, short-term and non-current investments at end of year	0	0	0	0
Additional information:				
(1) Non-cash working capital balance at end of period	x	x	x	x
(2) Total cash, short-term and non-current investments are comprised of				
Externally Restricted	x	x	x	x
Board Restricted	x	x	x	x
Unrestricted	x	x	x	x
	0	0	0	0

X Indicates Information required if applicable

Appendix III

SECTION C - CAPITAL EQUIPMENT PLAN

CAPITAL EQUIPMENT PLAN

(thousands of dollars)

Net Book Value	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 FORECAST	1998-99 BUDGET	1999-2000 BUDGET
Cost	x	x	x	x	x
Net Additions			x	x	x
Sub Total - Cost	0	0	0	0	0
Accumulated Amortization	x	x	x	x	x
Amortization - net of adjustments			x	x	x
Sub Total - Amortization	0	0	0	0	0
Net Book Value	0	0	0	0	0
Proposed Acquisitions					
Capital equipment replacement	x	x	x	x	x
Specific initiatives equipment needs	x	x	x	x	x
Total Acquisitions	0	0	0	0	0
Expected Funds Available					
From current operating surplus	x	x	x	x	x
Set aside in earlier years	x	x	x	x	x
Restricted contributions from other sources	x	x	x	x	x
Restricted contributions from Alberta Health	x	x	x	x	x
Total Funds Available	0	0	0	0	0
Surplus (shortfall) in available funds	0	0	0	0	0
Shortfall To Be Financed By:					
Short-term borrowings	x	x	x	x	x
Other financing arrangement	x	x	x	x	x
Long-term debt	x	x	x	x	x
Total borrowing for capital equipment	0	0	0	0	0

X **Indicates Information required if applicable**